

EXHIBIT 3

**DECLARATION OF VICKI SEIDEL IN SUPPORT OF
BRIEF IN SUPPORT OF MOTION FOR PRELIMINARY INJUNCTION**

1. Declarant is a resident and citizen of the state of California.

2. I am over the age of 21 and if called to testify, am competent and willing to do so and would testify as follows:

3. Revenue Officer Joe Smith has levied 100% of Mr. Seidel's business Washington Mutual Bank account # 315-214476-8. This levy was issued on May 29, 2007 and executed on about June 4, earlier this month.

4. On June 12, 2007, United States wrongfully attempted to levy 100% of my salary due to me from employment in the amount of about \$4,400.00, ignoring statutory exemptions.

5. On the morning of June 25, 2007, Revenue Officer Joe Smith of the Santa Cruz, California IRS office called my place of employment and left a voice mail for my employer stating that Mr. Smith had levied 100% my wages for the month of June and had just sent out another levy for 100% of my wages for July. Smith stated that he was not sure that my employer had received or was aware of the June levy because I had signed for the letter containing the levy. Mr. Smith further stated that I was to receive no wages and if my employer did not comply he would be liable for an amount equal to 100% of my wages plus a penalty.

6. Because the levies are against me for 100% of my salary without exemption and I have minor children who are dependent for their sustenance, and because of the aforementioned telephone message and the sending of levies to my place of business have created havoc with my reputation and my credibility in the insurance community, I am suffering continuing irreparable harm.

7. If 100% of my wages are taken I will not be able to afford childcare and will

be forced to quit my job.

I declare under penalty of perjury under the laws of the United States of America, the foregoing is true and correct to the best of my personal knowledge and belief.

Dated 29th day of June, 2007.

/s/ Vicki R. Seidel
Vicki R. Seidel